



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD

Principal Office: 150 SOUTH BARKER ROAD
BROOKFIELD, WI 53045-3555

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I, ELVIN G. ATKINSON of _____
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/24/2001
(Date)

PRESIDENT _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD**Utility Address:** 150 SOUTH BARKER ROAD
BROOKFIELD, WI 53045-3555**When was utility organized?** 4/5/1988**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: ELVIN G ATKINSON**Title:** PRESIDENT**Office Address:**150 SOUTH BARKER ROAD
P.O. BOX 1296
BROOKFIELD, WI 53008-1296**Telephone:** (262) 798 - 8631**Fax Number:** (262) 798 - 8633**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: RENEE MESSING**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP115 S 84TH STREET SUITE 400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** rmessing@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: RENEE MESSING**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
115 S 84TH STREET SUITE 400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** rmessing@virchowkrause.com**Date of most recent audit report:** 3/21/2001**Period covered by most recent audit:** 1/1/00 - 12/31/00

Names and titles of utility management including manager or superintendent:

Name: ELVIN G ATKINSON**Title:** PRESIDENT**Office Address:**150 SOUTH BARKER ROAD
P.O. BOX 1296
BROOKFIELD, WI 53008-1296**Telephone:** (262) 798 - 8631**Fax Number:** (262) 798 - 8633 EXT**E-mail Address:**

Name: RICHARD A DIERCKSMIEIER**Title:** TREASURER**Office Address:**150 SOUTH BARKER ROAD
P.O. BOX 1296
BROOKFIELD, WI 53008-1296**Telephone:** (262) 798 - 8631**Fax Number:** (262) 798 - 8633**E-mail Address:**

Name: THOMAS COLE**Title:** SECRETARY**Office Address:**150 SOUTH BARKER ROAD
P.O. BOX 1296
BROOKFIELD, WI 53045-3555**Telephone:** (262) 798 - 8631**Fax Number:** (262) 798 - 8633**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

ELVIN G ATKINSON, PRESIDENT

THOMAS COLE, SECRETARY

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?

Names of persons or entities on the utility's board/committee:
If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	810,778	712,639	1
Operating Expenses:			
Operation and Maintenance Expense (401)	398,815	356,616	2
Depreciation Expense (403)	304,857	244,291	3
Amortization Expense (404)	0	0	4
Taxes (408)	11,812	10,178	5
Total Operating Expenses	715,484	611,085	
Net Operating Income	95,294	101,554	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	95,294	101,554	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	134,967	122,683	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	134,967	122,683	
Total Income	230,261	224,237	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	230,261	224,237	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	243,975	226,576	13
Amortization of Debt Discount and Expense (428)	45,341	25,573	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	7,110	45,937	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		6,918	18
Total Interest Charges	296,426	291,168	
Net Income	(66,165)	(66,931)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(188,182)	(105,534)	19
Balance Transferred from Income (433)	(66,165)	(66,931)	20
Miscellaneous Credits to Surplus (434)	188,656	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	15,717	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(65,691)	(188,182)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL ASSESSMENTS	96,977	4
INTEREST INCOME	37,990	5
Total (Acct. 419):	134,967	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
DISTRIBUTION FROM SPECIAL REVENUE FUND	188,656	9
Total (Acct. 434):	188,656	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	810,778	0	0	0	810,778	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	810,778	0	0	0	810,778	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	15,317,707	14,537,712	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,677,467	1,433,020	2
Net Utility Plant	13,640,240	13,104,692	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,403,918	1,569,702	6
Special Funds (125)	83,922	1,008,360	7
Total Other Property and Investments	1,487,840	2,578,062	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	(106,673)	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	133,481	102,047	11
Other Accounts Receivable (143)	251	1,250	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	19,031	17,821	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	3,518	3,094	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	156,281	17,539	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	77,894	123,236	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	63,876	73,551	20
Total Deferred Debits	141,770	196,787	
Total Assets and Other Debits	15,426,131	15,897,080	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(65,691)	(188,182)	23
Total Proprietary Capital	(65,691)	(188,182)	
LONG-TERM DEBT			
Bonds (221)	4,800,000	4,900,000	24
Advances from Municipality (223)	250,429	925,774	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	5,050,429	5,825,774	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	82,446	91,931	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		500	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	31,118	40,887	32
Other Current and Accrued Liabilities (238)	2,567	2,099	33
Total Current and Accrued Liabilities	116,131	135,417	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	88,295	96,977	36
Total Deferred Credits	88,295	96,977	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	10,236,967	10,027,094	38
Total Liabilities and Other Credits	15,426,131	15,897,080	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	15,313,919	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	3,788				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	15,317,707	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,677,467	0	0	0	9
Total Accumulated Provision	1,677,467	0	0	0	
Net Utility Plant	13,640,240	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,433,020				1,433,020	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	304,857				304,857	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	641				641	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	37				37	10
Other credits (specify):						11
					0	12
Total credits	305,535	0	0	0	305,535	13
Debits during year						14
Book cost of plant retired	61,088				61,088	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	61,088	0	0	0	61,088	19
Balance End of Year	1,677,467	0	0	0	1,677,467	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$1,600,000 GENERAL OBLIGATION WATER BONDS	2,771	96900	23,553	1
\$3,400,000 GENERAL OBLIGATION WATER BONDS	6,713	96900	54,341	2
ADVANCE FROM MUNICIPALITY	35,857	96900	0	3
Total			77,894	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GENERAL OBLIGATIONS - WATER BONDS	06/01/1996	12/01/2014	4.50%	3,200,000	1
GENERAL OBLIGATIONS - WATER BOND	04/01/1999	10/01/2016	3.75%	1,600,000	2
Total Bonds (Account 221):				4,800,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM SEWER UTILITY	03/01/2000	03/01/2005	5.00%	250,429	1
Total for Account 223				250,429	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	11,812	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	11,812	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	10,837	7
PSC Remainder Assessment	975	8
Other (explain):		
NONE		9
Total payments and other debits	11,812	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
GENERAL OBLIGATION WATER BONDS 1996	14,793	177,125	177,513	14,405	1
GENERAL OBLIGATION WATER BONDS 1999	16,713	66,850	66,850	16,713	2
Subtotal	31,506	243,975	244,363	31,118	
Advances from Municipality (223)					
GENERAL OBLIGATION DEBT - UTILITY PORTION	9,381	4,690	14,071	0	3
ANNUAL DEBT SERV. & CAPITAL IMPROVEMENTS	0	2,420	2,420	0	4
Subtotal	9,381	7,110	16,491	0	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	40,887	251,085	260,854	31,118	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	10,027,094	0	0	0	0	10,027,094	1
Add credits during year:							
For Services	2,820					2,820	2
For Mains	66,290					66,290	3
Other (specify):							
HYDRANTS	9,430					9,430	4
MAC ASSESSMENTS	131,333					131,333	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	10,236,967	0	0	0	0	10,236,967	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	1,197,359	2
DUE FROM TOWN OF BROOKFIELD TAX ROLL	206,559	3
Total (Acct. 124):	1,403,918	
Special Funds (125):		
CONSTRUCTION FUND	83,922	4
DEBT SERVICE FUND	0	5
Total (Acct. 125):	83,922	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	133,481	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	133,481	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
MISCELLANEOUS SERVICE CHARGES	251	13
Total (Acct. 143):	251	
Receivables from Municipality (145):		
DELINQUENT ITEMS ON TAXROLL	19,031	14
Total (Acct. 145):	19,031	
Prepayments (165):		
INSURANCE	3,518	15
Total (Acct. 165):	3,518	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
REHABILITATION OF WELL #5	63,876	17
Total (Acct. 183):	63,876	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED REVENUES -2000 TAX ROLL INTEREST ON SPECIAL ASSESSMENTS	88,295	19
Total (Acct. 253):	88,295	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	14,873,747	0	0	0	14,873,747	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,555,243	0	0	0	1,555,243	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	10,132,030	0	0	0	10,132,030	6
Other (specify):					0	7
Average Net Rate Base	3,186,474	0	0	0	3,186,474	
Net Operating Income	95,294	0	0	0	95,294	8
Net Operating Income as a percent of						
Average Net Rate Base	2.99%	N/A	N/A	N/A	2.99%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(126,936)	3
Other (Specify):		4
Total Average Proprietary Capital	(126,936)	
Net Income		
Net Income	(66,165)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The District was granted a rate increase in March 2000 which was expected to increase annual revenues by \$170,000.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

In prior years, the District's Special Revenue Fund levied and collected certain special assessments on water and sewer related projects and then used the collections to pay general obligation debt. At the time the projects were capitalized in the utilities, the assets and related contributions in aid of construction were recorded. In addition, the Special Revenue Fund used some of the revenues it collected and "loaned" them to the water utility for capital improvements. The utility had established a repayment schedule and included the repayment in the development of its rates.

Subsequent to 1994, assessments levied for water or sewer projects were recorded in the records of the utilities.

In 2000, the District decided to use cash on hand to retire the outstanding general obligation debt which was previously accounted for in its debt service fund. This debt was related to both water and sewer projects. To accomplish the repayment, the sewer utility purchased the outstanding special assessments and advanced funds to the water utility. The water utility used the advance and special assessment collections on hand to repay its obligation to the Special Revenue Fund. At the completion of the transaction, the Special Revenue Fund had some funds remaining after all the general obligation debt was paid. This remaining cash was distributed to the utilities to close out the fund.

In the future, all capital borrowing, assets, special assessments and debt payments will be recorded directly in the utilities, and the District will not use a Special Revenue or Debt Service Fund.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Account 183 - Other deferred debits - The District received authorization to amortize the costs of well rehab from the PSC in a letter dated 2/9/00.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contract Operations (Page iv)

May 21, 2001

Peter Legee, Financial Specialist
Public Service Commission of Wisconsin
P. O. Box 7854
610 Whitney Way
Madison, WI 53707-7854

Dear Mr. Legee:

I have transmitted a revised annual report for the Sanitary District No. 4, Town of Brookfield, which completes all of the edit errors in the report as originally filed. These edit checks resulted from a miscommunication within my office, and I apologize for the inconvenience to you and your staff.

The following comments are submitted related to the items in your letter dated May 1, 2001.

1. An explanation of the distribution from the Special Revenue Fund is included in item 7 of 7 on Page F-19. If you need further details, please call me at 414-777-5383 to discuss, so that I can more easily assist you in understanding this rather complicated transaction.
2. The balance sheet has been adjusted related to the negative cash. This resulted from the transaction with the Special Revenue Fund, and has been changed. The negative balance at 12/31/00 as corrected is \$250,429, and has been reported as an advance in the long-term debt section.
3. Notes have been added to page W-8, W-15, and W-16 related to plant additions and retirements, and financing where appropriate.
4. A note has been added related to the "repairs of water plant" account 650
5. The meters adjustment has also been explained. These adjustments are related to transfer of meters from the sewer utility to the water utility at the time a customer who was previously sewer only connects to the water system.
6. The edit check listing still has the item for page F-18 which requests the PSC approval date. The date has been entered in the report.

Please call me should you need additional information.

Very truly yours,

VIRCHOW, KRAUSE & COMPANY, LLP

Renee Messing, CPA
Partner
C: Elvin Atkinson, President

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 1, 2001

Mr. Elvin G. Atkinson, President
Town of Brookfield Sanitary District
150 South Barker Road
P.O. Box 1296
Brookfield, WI 53008-1296

2000 Analytical Review DWCCA-6390-PJL

Dear Mr. Atkinson:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. The description of the \$188,656 balance in Account 434, Miscellaneous Credits to Surplus, on page F-2, line 9, indicates that this is a "distribution from special revenue fund." Such a description does not identify the purpose of the distribution. Please submit a more detailed explanation of the transaction.
2. Please state what is represented by the \$(520,863) year-end balance in Account 131, Cash and Working Funds, on page F-5, line 8, column B. In the future this would be more appropriately reported for balance sheet purposes as a liability rather than as a negative cash balance.
3. As directed in the head notes of the Water Utility Plant in Service schedule on page W-8, please provide explanations for the additions or retirements over \$10,000 not supported by a statistical schedule.
4. As directed in the head notes of both the Water Mains and Water Services schedules on pages W-15 and W-16, please provide explanations of how the additions reported during the year were financed and follow this procedure in the future.
5. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the difference in Account 650, Repairs of Water Plant in 2000 when compared to 1999 and follow this procedure in the future.
6. As directed in the Listing of Edit Check Results, please provide an explanation of all reported adjustments in column (e) of the Meters schedule on page W-17, and follow this procedure in the future.
7. In the future, please note that the purpose of the Listing of Edit Check Results is both to help assure that the report has been properly completed as well as to provide the preparer with some guidance as to how to submit a

FINANCIAL SECTION FOOTNOTES

properly completed annual report by providing tips as to what information is needed to provide staff with the data needed to properly understand the utilities operations. Section/Page 3-4 of the Municipal Annual Report Reference Manual for Electronic Filing indicates that an explanation should be provided to reconcile the edit message. Explanations can be saved within the Edit document itself (the edt file is Notepad) or can be included in the body of the email to the PSC to which the edt file is attached. In 2001, annual reports will be returned as incomplete filings when the Listing of Edit Check Results is not reconciled.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\6390.doc

Utility resubmitted annual report on 5/21/01 along with the review letter response found in the footnotes to the contract Operations page.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	795,073	1
Total Sales of Water	795,073	
Other Operating Revenues		
Forfeited Discounts (470)	5,641	2
Other Water Revenues (474)	10,064	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	15,705	
Total Operating Revenues	810,778	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	247,946	5
General Operating Expenses (680-690)	150,869	6
Total Operation and Maintenance Expenses	398,815	
Other Operating Expenses		
Depreciation Expense (403)	304,857	7
Amortization Expense (404)		8
Taxes (408)	11,812	9
Total Other Operating Expenses	316,669	
Total Operating Expenses	715,484	
NET OPERATING INCOME	95,294	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	153	1	6,130	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	153	1	6,130	
Metered Sales to General Customers (461)				
Residential	1,599	117,285	296,905	4
Commercial	210	143,503	208,420	5
Industrial	1	35,280	41,371	6
Total Metered Sales to General Customers (461)	1,810	296,068	546,696	
Private Fire Protection Service (462)	134		31,158	7
Public Fire Protection Service (463)	1		205,830	8
Other Sales to Public Authorities (464)	7	2,794	5,259	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,105	298,863	795,073	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	205,830	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	205,830	
Forfeited Discounts (470):		
Customer late payment charges	5,641	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,641	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	475	7
Other (specify):		
PRIVATE WELL PERMITS	5,058	8
REAL ESTATE STATUS LETTERS AND COPIES	2,090	9
HYDRANT METER CHARGES	584	10
CUSTOMER CHARGES FOR REPAIR SERVICES	832	11
HYDRANT METER DEPOSIT FORFEITS	1,000	12
SPRINKLING PERMITS	25	13
Total Other Water Revenues (474)	10,064	
Amortization of Construction Grants (475):		
NONE		14
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	88,832	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	59,864	3
Chemicals (630)	11,720	4
Supplies and Expenses (640)	25,369	5
Repairs of Water Plant (650)	58,791	6
Transportation Expenses (660)	3,370	7
Total Plant Operation and Maintenance Expenses	247,946	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	54,014	8
Office Supplies and Expenses (681)	5,935	9
Outside Services Employed (682)	33,442	10
Insurance Expense (684)	12,370	11
Employees Pensions and Benefits (686)	36,174	12
Regulatory Commission Expenses (688)	3,872	13
Miscellaneous General Expenses (689)	5,062	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	150,869	
Total Operation and Maintenance Expenses	398,815	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		10,837	3
PSC Remainder Assessment		975	4
Other (specify): NONE			5
Total tax expense		11,812	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	150,948		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	168,038		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	259,636		11
Total Source of Supply Plant	578,622	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,248,480	361,649	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	336,118	238,396	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,584,598	600,045	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	351,962	227,989	23
Total Water Treatment Plant	351,962	227,989	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			150,948	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			168,038	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			259,636	11
Total Source of Supply Plant	0	0	578,622	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	3,900		1,606,229	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	35,840		538,674	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	39,740	0	2,144,903	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			579,951	23
Total Water Treatment Plant	0	0	579,951	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	848,284		26
Transmission and Distribution Mains (343)	8,067,452	68,031	27
Fire Mains (344)	8,385		28
Services (345)	1,605,634	2,177	29
Meters (346)	187,122	19,822	30
Hydrants (348)	1,060,173	15,315	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	11,777,050	105,345	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	12,401		35
Computer Equipment (372.1)	96,166	2,302	36
Transportation Equipment (373)	19,882		37
Other General Equipment (379)	12,894	5,751	38
Other Tangible Property (390)	0		39
Total General Plant	141,343	8,053	
Total utility plant in service directly assignable	14,433,575	941,432	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	14,433,575	941,432	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			848,284	26
Transmission and Distribution Mains (343)			8,135,483	27
Fire Mains (344)			8,385	28
Services (345)			1,607,811	29
Meters (346)	5,862		201,082	30
Hydrants (348)	198		1,075,290	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	6,060	0	11,876,335	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)	1,113		11,288	35
Computer Equipment (372.1)	14,175		84,293	36
Transportation Equipment (373)			19,882	37
Other General Equipment (379)			18,645	38
Other Tangible Property (390)			0	39
Total General Plant	15,288	0	134,108	
Total utility plant in service directly assignable	61,088	0	15,313,919	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	61,088	0	15,313,919	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			26,992	26,992	1
February			25,221	25,221	2
March			28,335	28,335	3
April			28,199	28,199	4
May			31,178	31,178	5
June			33,801	33,801	6
July			36,745	36,745	7
August			36,353	36,353	8
September			32,559	32,559	9
October			35,073	35,073	10
November			31,195	31,195	11
December			29,926	29,926	12
Total for year	0	0	375,577	375,577	
Less: Measured or estimated water used in main flushing and water treatment during year				820	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				374,757	16
Less: Water sold				298,863	17
Losses and unaccounted for				75,894	18
Percent unaccounted for to the nearest whole percent (%)				20%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,392	21
Date of maximum: 7/1/2000					22
Cause of maximum:					23
HOT WEATHER, SPRINKLING					
Minimum gallons pumped by all methods in any one day during reporting year				729	24
Date of minimum: 1/1/2000					25
Total KWH used for pumping for the year				781,398	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
860 PLAUTEAU LANE	1	350	10	432,000	Yes	1
21375 CLARION LANE	2	314	10	604,800	Yes	2
150 SOUTH BARKER ROAD	3	450	15	374,400	Yes	3
160 SOUTH BARKER ROAD	4	370	16	295,200	Yes	4
20800 MARY LYNN DRIVE	5	220	12	468,000	Yes	5
20800 MARY LYNN DRIVE	6	202	6	172,800	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	CLARION	PLATEAU	WELL #3	1
Location	21375 CLARION LANE	860 PLATEAU LANE	150 SOUTH BARKER ROAD	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	BYRON - JACKSON	SIMMONS	AMERICAN TURBINE	5
Year Installed	1999	1995	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	420	300	260	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	G.E.	10
Year Installed	1988	1995	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #6	14
Location	0125 WATER TOWER BLVD.	20800 MARY LYNN DR	20800 MARY LYNN DRIVE	15
Purpose	P	P	P	16
Destination	R	D	D	17
Pump Manufacturer	SIMMONS	SIMMONS	GRAND FOS	18
Year Installed	1992	1996	1996	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	20
Actual Capacity (gpm)	205	325	120	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	FRANKLIN	23
Year Installed	1992	1996	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	40	15	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	ION #2, 21510 BIRDSEYE LN	ION #3, 150 S. BARKER RD	ION #3, 1505 BARKER ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1997	1990	1987	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	120	6
Total capacity in gallons	215,000	225,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE		PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0800		0.7200	12
Is a corrosion control chemical used (yes, no)?	N		N	13
Is water fluoridated (yes, no)?	N		N	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	4.000	979	0	0	0	979
M	D	6.000	21,994	0	0	0	21,994
P	D	6.000	41,120	305	0	0	41,425
M	D	8.000	29,896	885	0	0	30,781
P	D	8.000	68,071	0	0	0	68,071
P	D	10.000	7,544	340	0	0	7,884
P	D	12.000	62,885	0	0	0	62,885
Total Within Municipality			232,489	1,530	0	0	234,019
Total Utility			232,489	1,530	0	0	234,019

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	156	0	0	0	156		1
M	1.000	1,325	1	0	0	1,326	101	2
M	1.250	34	0	0	0	34	1	3
M	1.500	54	0	0	0	54	0	4
M	2.000	56	0	0	0	56	2	5
M	4.000	26	0	0	0	26		6
M	6.000	31	0	0	0	31	1	7
M	8.000	12	0	0	0	12	1	8
Total Utility		1,694	1	0	0	1,695	106	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	167	0	0	0	167	6	1
0.750	1,541	121	3	1	1,660	101	2
1.000	77	2	0	1	80	2	3
1.500	53	1	0	0	54	13	4
2.000	29	0	0	1	30	13	5
3.000	10	0	0	0	10	0	6
4.000	3	0	0	0	3	1	7
6.000	10	3	2	0	11	2	8
8.000	1	0	0	0	1	0	9
Total:	1,891	127	5	3	2,016	138	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	145	1	0	0	0	21	167	1
0.750	1,498	78	0	1	0	83	1,660	2
1.000	9	63	0	1	0	7	80	3
1.500	0	45	0	4	0	5	54	4
2.000	1	23	0	0	0	6	30	5
3.000	0	3	1	1	0	5	10	6
4.000	0	0	0	0	0	3	3	7
6.000	0	0	0	0	0	11	11	8
8.000	0	0	0	0	0	1	1	9
Total:	1,653	213	1	7	0	142	2,016	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	521	6	1		526	2
Total Fire Hydrants	521	6	1	0	526	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	506
Number of distribution system valves end of year:	911
Number of distribution valves operated during year:	342

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - repairs of water plant - expenses in this account include water main breaks \$7,561, valve replacement and related asphalt repair \$20,048, hydrant repairs \$1,477, service lateral repairs \$1,892, televising and investigate well pump at well #4 \$5,287, video inspection and repair of water reservoir \$3,361, amortization of well rehab recorded in account 183 \$9,675 and approved by PSC on 2/9/00, and other miscellaneous items.

Water Utility Plant in Service (Page W-08)

Account 325 - Electric pumping equipment - Disposed of a 1992 Simmons 30 hp electric pump, original cost \$35,840. Additions include gauges, switches and electrical equipment for the iron filtration addition at wells #5 and #6 at a cost of \$187,474, and replacement of the pump at well #4 at a cost of \$50,922.

Account 321 - Structures and improvements - Iron filter addition at wells #5 and #6, cost \$361,649

Account 372.1 - Computer equipment - disposals include a 1992 Chaney system computer with intel processor \$1,204, 2 1990 Compaq computers used in the office \$3,325 and \$2,433, and a 1995 HP computer used in the office \$922.

Account 332 - Treatment equipment - Additions include an Entek scale and 2 chlorinators at a cost of \$3,665, an iron filter at a cost of \$208,324, and a chemical and chlorine feed equipment at a cost of \$16,000.

Water Mains (Page W-15)

Developer installed mains at a cost of \$59,599, which included 1470' of main. The District installed 60' of main at a cost of \$8,432 in connection with the iron filtration addition at wells #5 and #6, which was financed with general obligation debt.

Water Services (Page W-16)

A property owner installed a 1" service.

Meters (Page W-17)

Adjustments to meters represent meters which were previously installed at customer premises where the customer was a sewer only customer, and therefore, the sewer utility owned the meter. At the time the customer connects to the water system, ownership of the meter is transferred to the water utility.
